

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In Re: )  
 )  
DELPHI CORPORATION, et al., ) Case No. 05-44481 (RDD)  
 ) Chapter 11  
JANICE M NELSON ) Claim Nos. 355, 356, and 357  
 )  
Debtors. )

**CREDITOR'S RESPONSE TO DEBTOR'S OBJECTION TO  
CLAIM NOS. 355, 356 AND 357 IN THE THIRTEENTH OMNIBUS**

COMES NOW Creditor, Collector of Revenue for St. Louis County, Missouri by and through his attorney, and states in response to Debtor's Objection to Claim Nos. 355, 356, and 357:

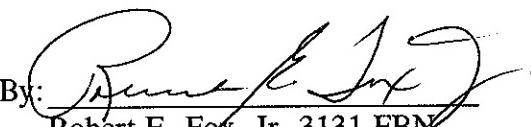
1. Creditor, Collector of Revenue, represents St. Louis County, Missouri, which is a political subdivision of the State of Missouri.
2. Creditor filed its Proof of Claim Nos. 355, 356, and 357 on or about November 4, 2005 in the amounts of \$13,760.40, \$38.03, and \$3,397.03 respectively.
3. Creditor's claims are personal property taxes that are owed by Debtor and said claims are solely the base amount of the personal property taxes owed for each claim with neither interest nor penalty being calculated into the claim. Documentation is attached to support the claims.
4. Creditor has objected to the amounts of these claims, the Basis For Objection being that the "Tax Claims Are Subject to Modification."

WHEREFORE, Creditor prays this court enter an Order overruling Debtor's Objection to Claim Nos. 355, 356 and 357 and allow Creditor's Claim Nos. 355, 356, and

357 for the full amount of \$13,760.40, \$38.03, and \$3,397.03; and further such other and further relief as this court deems just and proper.

ST. LOUIS COUNTY COUNSELOR  
PATRICIA REDINGTON

By:

  
Robert E. Fox, Jr. 3131 FBN  
Associate County Counselor  
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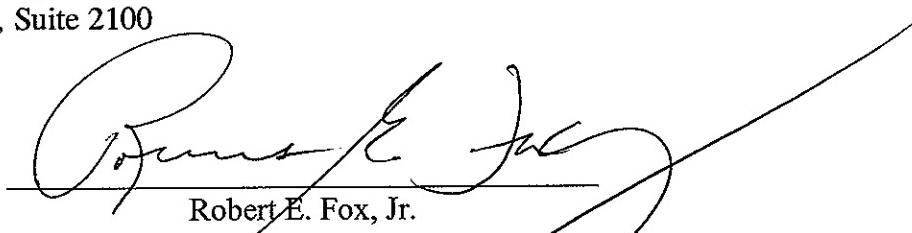
**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing was mailed May 24, 2007, to:

Honorable Robert D. Drain  
United States Bankruptcy Judge  
United States Bankruptcy Court for the Southern District of New York  
One Bowling Green, Room 610  
New York, New York 10004

Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098  
Attn.: General Counsel

Counsel To the Debtors  
Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606

  
Robert E. Fox, Jr.

Home Asmt Admin Record Query Special Window Help

Integrated Assessment System (IVS) 1.0 0/28/2005 09:10 AM File Inquiry P0094042 DEPHI AUTOMOTIVE SYSTEMS INC  
File Asmt Admin Return Query Special Window Help Filed 05/25/07 Entered 06/01/07 10:16:29 Main Description

PARCEL ID: E00038178 TAX YEAR: 2005  
ALTERNATE ID: M0044189A STUB:  
ROLL TYPE: PP Effective Date: 10/28/2005  
DISTRICT/TYPE: 132D M VALLEY PARK Owner Ref:

Taxes Detail Taxes Summary Show All

2005	1	12/31/2005	38.83	.00	.00	.00	38.83	38.83		
			38.83	.00	.00	.00	38.83			

Record 222

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